



GEORGE W. LINDBERG
COMPTROLLER
STATE OF ILLINOIS

February 20, 1975

201 STATE HOUSE
SPRINGFIELD, ILLINOIS 62706
217/782-6000

PAYROLL BULLETIN
(2-75)

TO: All State Agencies, Departments, Boards and Commissions
Attention: Payroll Office

SUBJECT: Wage Deductions (Garnishments)

A recent Illinois Supreme Court decision held that governmental employees are subject to garnishment of wages.

In order to comply with the court's ruling the following procedures will be established to handle "wage deductions" as prescribed by statute (Illinois Revised Statutes, chapter 62, section 71-88, 1973).

The procedures outlined are interim procedures and subject to change as experience is gained in the processing of wage deductions.

The finalized procedures for handling wage deductions will be implemented January 1, 1976. Agencies submitting payrolls on magnetic tape will be given sufficient lead time to incorporate any systems changes that will be required.

The interim procedures will allow agencies to incorporate wage deductions without major modification by expanding the use of the Tax Levy and Bankruptcy field on the voucher and by using identifying trailer codes for entries in the Levy or Bankruptcy field.

A review of the instructions will indicate that the timing factor is critical in the handling of a wage deduction summons and affidavit.

Each agency should establish procedures to insure that the agency payroll office is immediately notified of the receipt of a summons by anyone in the agency.

If you have any questions concerning the procedures to be followed, please contact Kermit Kerley or Charlotte McCormick (217-782-6758) for clarification.

Very truly yours,

George W. Lindberg
Comptroller

By: Kermit W. Kerley
Payroll Supervisor

PURPOSE

The State of Illinois payroll system has the capability to process wage deductions as required by law. (Illinois Revised Statutes, ch. 62, sections 71-88, 1973, "An Act relating to wage deductions for the benefit of creditors and regulating the issuance of deduction orders".).

TIMING REQUIREMENTS

Upon receipt of a wage deductions summons and affidavit the employing agency should immediately call the Comptroller's payroll office (217-782-4758) and provide the following information:

1. Employee name
2. Employee Social Security number
3. Employee payroll code
4. Total amount of the deduction order
5. Judgement Creditor name
6. Date and time of the receipt of the summons and affidavit.
The date and time of the receipt should be noted on the summons and affidavit.

The Comptroller's Office will immediately contact the agency, if the Comptroller is served with the summons and affidavit, to determine the above information and to put the agency on notice.

The Agency receiving the summons and affidavit will forward the original documents to the Attorney General. Wage deductions summonses originating in Cook, DuPage, Kane, Lake, McHenry or Will counties should be sent to:

Office of the Attorney General
160 North LaSalle Street
Chicago, Illinois 60690

Attn: Mr. Michael Hayes

Wage Deductions summonses originating in counties other than the above should be sent to:

Office of the Attorney General
500 South Second Street
Springfield, Illinois

Attn: Mr. Charles Evans

Wage Deductions orders originating out of state should be forwarded to the Attorney General's Office indicated above, based upon the employee's county of residence.

The Agency receiving the summons and affidavit must provide copies of the documents for the following distribution:

1. Office of the Comptroller
2. The employing agency
3. Any other agency or department named in the summons
4. The employee

Summonses and affidavits received by this office to date indicate that the monies subject to the deduction order are:

1. Any earnings due to the employee at the time of service of the summons.
2. Any earnings that become due the employee until the expiration of the pay period immediately prior to 60 days from service of the summons.

EXAMPLE: The agency is served with a summons on March 4, 1975, and the employee has not received payment for earnings for the February 16-28 pay period. The wage deduction, therefore, applies to the February 16-28 earnings. Additionally, earnings of the employee through the April 16-30 pay period are subject to wage deduction. The end of the next pay period, (May 15), however, is not within the 60 day period stipulated.

Each summons and affidavit must be handled in accordance with the instructions on the documents. If the documents indicate a different period of withholding than that shown above, a legal review of the summons and affidavit may be warranted.

After withholding ceases as a result of the 60 day limitation, the employee is returned to full pay status.

If a subsequent summons is received, the second summons is applied to the employee's earnings after expiration of the first 60 day period, however, the second summons is only applicable for the time period indicated on the summons.

EXAMPLE: In the example previously cited the initial summons was served on March 4. If a second summons is received on April 23, deductions begin relative to the second summons on the May 1-15 pay period (after the first summons expires)

(example)

and continue to the pay period expiring prior to 60 days from receipt of the second summons, in this case, June 1-15.

The Agency is responsible for effecting any changes required on a payroll voucher that has not left the agency. Payrolls in process will be recalled by the agency for adjustments, if time permits.

The law requires that upon receipt of a summons the employer must not distribute monies subject to the summons until a court order directs the employer to do so. The Comptroller has established a fund (Garnishment Fund, 659) to hold monies and agencies will prepare trailer warrants payable to this fund for the time period stipulated on the wage deduction summons.

It will be the agency's responsibility to include the deduction on subsequent payrolls and to adjust the final payment to insure the withholding does not exceed the total amount of the summons and that withholding does not continue beyond the time required for withholding.

A copy of the interrogatories on the reverse side of the affidavit must be completed by the agency and forwarded to the Attorney General's Office where the original documents were sent. The interrogatories must be signed by a responsible person within the employing agency and his signature must be notarized. The interrogatories cannot be answered accurately until the expiration of the payroll period ending immediately prior to 60 days after service of the summons.

The interrogatories must be completed in full in terms of the summons and affidavit. The calculation shown in these instruction should be applied to determine the data required.

THE COMPLETED COPY OF THE INTERROGATORIES MUST BE IN THE OFFICE OF THE ATTORNEY GENERAL NO LATER THAN 65 DAYS AFTER SERVICE OF THE SUMMONS.

Upon notice from the court to distribute monies withheld, the Comptroller's Office will voucher the amounts stipulated by the court from the Garnishment Fund.

The recipient of the court order should send the original order to:

Office of the Comptroller, State of Illinois
325 W. Adams
Springfield, Illinois 62706

Attn: Accounting Operations

The Agency will have no further responsibility concerning this withholding.

NORMAL PROCESSING

Upon determining the amount to be withheld the payroll clerk should calculate the employee's records on the voucher in the usual method except for the entry of the wage deduction amount in field 66 of the voucher (Levy and Bankruptcy), the increase in Total Deductions, (field 67) and the decrease in the Amount of Warrant, (field 68). See Exhibit B, page 2.

Each payroll voucher submitted to this office with a wage deduction record must reference this fact with a notation on the payroll voucher distribution schedule. The reference should note the page number(s) and the employee(s) name(s). See Exhibit B, page 1.

In instances where the agency or the Comptroller (or both) are notified of a wage deductions which does not appear on the payroll and for which a deduction is required, a determination will be made by the Comptroller as to whether or not the payroll can be adjusted without delaying payments to other employees.

The following trailer record coding structure has been established for wage deductions, tax levies and bankruptcies. This coding structure must be used.

	<u>COMPTROLLER CODE</u>	<u>ACTUAL CODE</u>
Wage Deduction	97	001 thru 099
Tax Levy	98	001 thru 099
Bankruptcy	99	001 thru 099

The trailer record entry for a wage deduction on the payroll voucher is to be entered as follows:

Line 1: Garnishment 659 *26 characters only for each line*

Line 2: Judgement Creditor's name

Line 3: Social Security number and last name of employee

See Exhibit B, pages 3 and 4.

The Comptroller's Code (97) and the actual code (001,002,003, etc. through 099) is to be entered in the trailer record as 97 001, 97 002, etc.

The amount of the wage deduction is to be entered in the "Amount of Warrant" field on line 1 on the trailer record entry.

The actual code is to be assigned in a sequential manner as the wage deductions appear on the payroll voucher.

SPECIAL PROCESSING

1. The fact a payroll is in process at the time of notification, and changes are not possible, does not remove the legal requirement that all monies due and payable are subject to wage deductions. In the event a deduction should have been applied but processing constraints prevented the application, the schedule should note the page number(s) and the employee name(s) and the notation: "Summons received, wage deduction not applied". See Exhibit B, page 1.

If the payroll cannot be adjusted, the Comptroller will process the payroll and create all warrants and the following procedures will be followed.

The net pay warrant of the employee who should have had the wage deduction applied will be pulled by the Comptroller and cancelled for redeposit. The cancelled warrant will be returned to the agency with the regular payroll warrants. The agency should prepare a supplemental payroll referencing only the employee(s) whose warrant(s) was cancelled. The supplemental payroll should be prepared to indicate the wage deduction action.

The supplemental payroll must carry all salary reversal data required to begin the process of the salary reversal procedure. Since the employee records are identical in all respects except the net pay warrant and the wage deduction trailer warrant, the procedure is simplified when the reversing entries are made on the supplemental payroll. See Exhibit "C".

Supplemental payrolls not incorporating the reversal data will be returned to the agency.

If the Comptroller has already released the salary warrants to the agency at the time of summons, the agency should withhold the employee's net pay warrant, mark it void and prepare a supplemental payroll as indicated.

NOTE: It is imperative that procedures be established within an agency to insure that summonses and affidavits are processed immediately upon receipt. The judgement creditor may have a right of action against the employer for any amounts not withheld after receipt of the summons.

2. In some instances the employer (the State) may be served with multiple wage deduction summonses, each referencing a separate judgement, for the same employee. Processing multiple wage deductions for the same employee should be handled in the following manner.

Wage deductions are to be applied on a priority (first come, first served) basis. The first summons received by the State (agency, Comptroller, Treasurer, etc.), as determined by the date and the time stamp, must be processed in its entirety before subsequent wage deductions can be processed.

After a wage deduction has been satisfied in its entirety, any balance subject to deduction must be applied to the next wage deduction summons received by the State for which a deduction is required.

The entry on the voucher in field 66 is a single entry of the sum of the amounts of the two trailer records. Exhibit B, page 2, Cooper, George.

When processing multiple wage deductions for the same employee, there will be two wage deduction trailer records for the same employee on a single voucher; the first trailer record paying the balance of the first wage deduction and the second trailer record paying the initial payment of a subsequent wage deduction. See Exhibit B, page 4, entries for Cooper, George.

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3. When a Wage Deduction Order is in process and a Tax Levy is received, the Wage Deduction Order is to be applied as stated in these procedures and the Tax Levy is to be applied against the remaining net amount. See Exhibit B, pages 2 and 4, Dunn, John.

When a tax levy is received prior to a wage deduction summons the levy is to be satisfied prior to effecting any wage deduction transactions.

PROCESSING REQUIREMENTS

CALCULATION OF WITHHOLDING

Upon receipt of a summons and affidavit the agency should review the documents to determine what action is required.

The summonses and affidavits reviewed by the Comptroller indicate that summons originating in Illinois will require the agency to compute the amount of wage deduction in accordance with;

1. Illinois law (Illinois Revised Statutes, chapter 62) and
2. Title III of the Federal Consumers Credit Protection Act, Exhibit A.

There are four ways to figure the amount to be deducted and you use the one which leaves - in dollars or as a percent of salary as indicated below - the most money for the employee:

1. \$65.00 per week (\$281.67 per month) if head of family, or
2. 85% of gross wages; or
3. 75% of "disposable earnings"; or
4. \$63.00 per week (\$273.00 per month) based upon 30 times the present federal minimum wage of \$2.10 per hour.

Methods three and four are provided under Title III of the Federal Consumer Credit Protection Act.

Generally, state employees' wage deduction amounts will be calculated in one of two methods.

1. Illinois law exempts from withholding 85% of an employee's gross earnings thus making 15% of gross subject to wage deductions.
2. Title III exempts from withholding 75% of disposable earnings thus making 25% of disposable earnings subject to withholding. "Disposable earnings" is defined as that part of the earnings of any individual remaining after the deduction from those earnings of any amounts required by law to be withheld". (Gross earnings, minus federal tax minus state tax, minus FICA, minus retirement equals "disposable earnings".)

EACH SUMMONS AND AFFIDAVIT MUST BE REVIEWED AND CALCULATIONS MADE IN ACCORDANCE WITH THE ORDER OF THE COURT.

SUMMARY - NORMAL PROCESSING

1. Wage Deductions summons received, Comptroller and agency notified, copies provided to interested parties.
2. Employee earnings reviewed, calculate withholding amount.
3. Payrolls in process adjusted to reference Wage Deduction.
4. Subsequent payrolls prepared referencing Wage Deduction.
5. Cease withholding upon satisfaction of requirements.
6. Complete copy of interrogatories, forward to Attorney General.
7. Upon receipt of court order to distribute monies withheld, forward to the Comptroller.

SUMMARY - WAGE DEDUCTION SUMMONS RECEIVED, PAYROLL IN PROCESS, ADJUSTMENTS NOT FEASIBLE.

Follow procedures 1 and 2 above.

*Net warrant for employee is cancelled for re-deposit.

*Supplemental payroll prepared referencing wage deduction and salary reversal data.

*Salary reversal form (C-65) prepared and submitted in normal manner,

Follow procedures 4,5,6, and 7 above.

SUMMARY - APPLICATION OF MULTIPLE WAGE DEDUCTION TO THE SAME EMPLOYEE

Follow procedures 1 through 5 above.

*After satisfaction of a wage deduction in its entirety, any wage deductible balance is applied to any subsequent deduction of the employee's wages.

Follow procedures 6 and 7 above.

TITLE III OF THE FEDERAL CONSUMER CREDIT PROTECTION ACT
RESTRICTIONS ON GARNISHMENT

Sec. 301. (a) The Congress finds:

(1) The unrestricted garnishment of compensation due for personal services encourages the making of predatory extensions of credit. Such extensions of credit divert money into excessive credit payments and thereby hinder the production and flow of goods in interstate commerce.

(2) The application of garnishment as a creditors' remedy frequently results in loss of employment by the debtor, and the resulting disruption of employment, production, and consumption constitutes a substantial burden on interstate commerce.

(3) The great disparities among the laws of the several States relating to garnishment have, in effect, destroyed the uniformity of the bankruptcy laws and frustrated the purposes thereof in many areas of the country.

(b) On the basis of the findings stated in subsection (a) of this section, the Congress determines that the provisions of this title are necessary and proper for the purpose of carrying into execution the powers of the Congress to regulate commerce and to establish uniform bankruptcy laws.

(82 Stat. 163; 15 U. S. C. 1671.)

Sec. 302. For the purposes of this title:

(a) The term "earnings" means compensation paid or payable for personal services, whether denominated as wages, salary, commission, bonus, or otherwise, and includes periodic payments pursuant to a pension or retirement program.

(b) The term "disposable earnings" means that part of the earnings of any individual remaining after the deduction from those earnings of any amounts required by law to be withheld.

(c) The term "garnishment" means any legal or equitable procedure through which the earnings of any individual are required to be withheld for payment of any debt.

(82 Stat. 163; 15 U. S. C. 1672.)

Sec. 303. (a) Except as provided in subsection (b) and in section 305, the maximum part of the aggregate disposable earnings of an individual for any workweek which is subjected to garnishment may not exceed

(1) 25 per centum of his disposable earnings for that week, or

(2) the amount by which his disposable earnings for that week exceed thirty times the Federal minimum hourly wage prescribed by section 6(a)(1) of the Fair Labor Standards Act of 1938 in effect at the time the earnings are payable, whichever is less. In the case of earnings for any pay period other than a week, the Secretary of Labor shall by regulation prescribe a multiple of the Federal minimum hourly wage equivalent in effect to that set forth in paragraph (2).

(b) The restrictions of subsection (a) do not apply in the case of

(1) any order of any court for the support of any person.

(2) any order of any court of bankruptcy under chapter XIII of the Bankruptcy

Act.

(3) any debt due for any State or Federal tax.

(c) No court of the United States or any State may make, execute, or enforce any order or process in violation of this section.

(82 Stat. 163; 15 U. S. C. 1673.)

Sec. 304. (a) No employer may discharge any employee by reason of the fact that his earnings have been subjected to garnishment for any one indebtedness.

(b) Whoever willfully violates subsection (a) of this section shall be fined not more than \$1,000, or imprisoned not more than one year, or both.

(82 Stat. 163; 15 U. S. C. 1674.)

Sec. 305. The Secretary of Labor may by regulation exempt from the provisions of section 303(a) garnishments issued under the laws of any State if he determines that the laws of that State provide restrictions on garnishment which are substantially similar to those provided in section 303(a).

(82 Stat. 164; 15 U. S. C. 1675.)

Sec. 306. The Secretary of Labor, acting through the Wage and Hour Division of the Department of Labor, shall enforce the provisions of this title.

(82 Stat. 164; 15 U. S. C. 1676.)

Sec. 307. This title does not annul, alter, or affect, or exempt any person from complying with, the laws of any State

(1) prohibiting garnishments or providing for more limited garnishments than are allowed under this title, or

(2) prohibiting the discharge of any employee by reason of the fact that his earnings have been subjected to garnishment for more than one indebtedness.

(82 Stat. 164; 15 U. S. C. 1677.)

STATE OF ILLINOIS
PAYROLL VOUCHER DISTRIBUTION
SCHEDULE
(FORM NO. 2)

DEPARTMENT: COMPTROLLER'S OFFICE				FOR PERIOD OF 2-16-75 thru 2-28-75				
PAYROLL NUMBER			DIVISION AND TITLE OF APPROPRIATION	VOUCHER NO.	FINANCE CODE			WARRANT NUMBER
FUND	DEPT	APPRO.			FUND	ORG A/E	OBJECT	
001	04	500	PERSONAL SERVICES	99	001-36010-1120-0000-75			3,152.00
001	04	500	STATE EMP RETIREMENT SYS--STATE CONTRIBUTION	99	001-36010-1161-0000-75			54.02
001	04	500	STATE TEACHERS RETIREMENT SYS-- STATE CONTRIBUTION	99	001-36010-1165-0000-75			242.34
001	04	500	STATE EMP RETIREMENT SYS--STATE CONTRIBUTION--FICA	99	001-36010-1170-0000-75			49.37

Important

Wage Deductions for:

James Bond	page 1
George Cooper	page 1
John Dunn	page 1
Robert Paul	page 1

Summons received, wage deduction not applied.

Jane Smith page 1

FOR AUDITOR'S USE ONLY

WARRANTS DUE _____

TO KEY PUNCH _____

TO M. P. _____

STATE AUDITOR

STATE OF ILLINOIS
PAYROLL VOUCHER DISTRIBUTION
SCHEDULE
 (FORM NO. 2)

DEPARTMENT: COMPTROLLER'S OFFICE			SUPPLEMENTAL		FOR PERIOD OF 2-16-75 thru 2-28-75				
PAYROLL NUMBER			DIVISION AND TITLE OF APPROPRIATION	VOUCHER NO.	FINANCE CODE				WARRANT NUMBER
FUND	DEPT.	APPRO.			FUND	ORG. A/C	OBJECT	AMOUNT	
001	04	500	PERSONAL SERVICES	99	001-36010-1120-0000-75				516.50
<div style="border: 1px solid black; padding: 5px; margin: 10px auto; width: 250px;"> Wage deduction for Jane Smith page 1 </div> <div style="border: 1px solid black; padding: 5px; margin: 10px auto; width: 200px;"> STATE AUDITOR'S USE ONLY WARRANTS CLE. _____ TO KEY PUNCH _____ TO M. R. _____ </div>									

STATE AUDITOR

COMPIROLLER

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100	101	102	103	104	105	106	107	108	109	110	111	112	113	114	115	116	117	118	119	120	121	122	123	124	125	126	127	128	129	130	131	132	133	134	135	136	137	138	139	140	141	142	143	144	145	146	147	148	149	150	151	152	153	154	155	156	157	158	159	160	161	162	163	164	165	166	167	168	169	170	171	172	173	174	175	176	177	178	179	180	181	182	183	184	185	186	187	188	189	190	191	192	193	194	195	196	197	198	199	200	201	202	203	204	205	206	207	208	209	210	211	212	213	214	215	216	217	218	219	220	221	222	223	224	225	226	227	228	229	230	231	232	233	234	235	236	237	238	239	240	241	242	243	244	245	246	247	248	249	250	251	252	253	254	255	256	257	258	259	260	261	262	263	264	265	266	267	268	269	270	271	272	273	274	275	276	277	278	279	280	281	282	283	284	285	286	287	288	289	290	291	292	293	294	295	296	297	298	299	300	301	302	303	304	305	306	307	308	309	310	311	312	313	314	315	316	317	318	319	320	321	322	323	324	325	326	327	328	329	330	331	332	333	334	335	336	337	338	339	340	341	342	343	344	345	346	347	348	349	350	351	352	353	354	355	356	357	358	359	360	361	362	363	364	365	366	367	368	369	370	371	372	373	374	375	376	377	378	379	380	381	382	383	384	385	386	387	388	389	390	391	392	393	394	395	396	397	398	399	400	401	402	403	404	405	406	407	408	409	410	411	412	413	414	415	416	417	418	419	420	421	422	423	424	425	426	427	428	429	430	431	432	433	434	435	436	437	438	439	440	441	442	443	444	445	446	447	448	449	450	451	452	453	454	455	456	457	458	459	460	461	462	463	464	465	466	467	468	469	470	471	472	473	474	475	476	477	478	479	480	481	482	483	484	485	486	487	488	489	490	491	492	493	494	495	496	497	498	499	500	501	502	503	504	505	506	507	508	509	510	511	512	513	514	515	516	517	518	519	520	521	522	523	524
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STATE OF MISSOURI - PAYROLL VOICED RECORDS - 11/15/2012

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STATE AND OTHER
REPRESENTATIVES

10. McIntyre, C. J. *et al.* *Proc. Natl. Acad. Sci. USA* **95**, 10141-10146 (1998).

GOVERNMENT PRINTING OFFICE

SUPPLEMENTAL

EMP CTR NAME	EMP ID	EMP TYPE	EMP STATUS	EMP CLASS	EMP AMOUNT	EMP DATE	EMP NO
Fund-001(3601011200000)							
% Corporation							
SA939999 427003880							
97-001 Garnishment Fund 659							
Crown Finance Corp.							
427003880 Smith, Jane							
104.74							
0.00							
1033.00							
516.50							
516.50							
0.00							
00.00							
70.00							
70.00							
341.76							
104.74							
70.00							
516.50							

DETAILED CERTIFICATION

I HEREBY CERTIFY THAT THE NAMES OF EMPLOYEES, THE POSITIONS OCCURRED, ACTUAL TIME OF WORK, AND AVERAGE ANNUAL CREDITS AS SHOWN ON THE ACCOMPANYING PAY-ROLLS ARE CORRECT, AND THAT SUCH EMPLOYEES OCCUPIED OFFICES OF FACTS OF EMPLOYMENT ACCORDING TO PROVISIONS OF LAW AND ARE ENTITLED TO PAYMENT IN AMOUNTS INDICATED.

APPROVED FOR P. MENT:

OFFICE DIRECTOR OF EXECUTIVE SECRETARIAT

677

DIRECTOR OF FINANCE

CERTIFICATE OF DIRECTOR OF PERSONNEL

[illegible]

Director of Minnesota

2